

Hilco Industrial, LLC
Emerald Casino, Inc. - Final Report of Sale
Table of Contents

Page 1	Distribution of Proceeds
Page 2	Auction Proceeds Summary
Pages 3	Expense Summary
Appendix A	Lot Sales Report
Appendix B	Registered Buyer Report

Hilco Industrial, LLC
Emerald Casino, Inc. - Final Report of Sale
Distribution of Proceeds

Adjusted Gross Proceeds		537,466.00
Add:		
Buyer's Premium	<u>80,619.90</u>	80,619.90
Less:		
Hilco Expenses	(22,920.13)	
Buyer's Premium retained by Hilco as per contract	(80,619.90)	
Return of Rent payments by Hilco thru July	<u>(95,050.00)</u>	<u>(198,590.03)</u>
Net Proceeds Available for distribution		<u><u>419,495.87</u></u>

Hilco Industrial, LLC
Emerald Casino, Inc. - Final Report of Sale
Auction Proceeds Summary

Auction Proceeds (Lot Sales Report attached)		537,466.00
Sales Adjustments		
	_____	0.00
Aftersale Proceeds		
	_____	0.00
Adjusted Gross Proceeds		<u><u>537,466.00</u></u>

Hilco Industrial, LLC
Emerald Casino, Inc. - Final Report of Sale
Expense Summary

Advertising

Trade Journals

Energy & Power Management	572.00
Consulting Specifying Engineer	1,000.00
Electrical Solutions	520.00
The Electrical Advertiser	465.00
Electrical Apparatus	950.00
Electrical Wholesaling	520.00
Diesel Progress North American	375.00
Google	1,500.00

	<u>5,902.00</u>	
Total Advertising Expenses		5,902.00

Direct Mail

Brochure Costs

Printing	1,547.36
Postage and processing	4,807.83
Mailing List	<u>972.65</u>
Total Brochure Cost	7,327.84

E-mail / Fax Marketing	3,165.90
------------------------	----------

Total Direct Mail Costs	<u>10,493.74</u>
-------------------------	------------------

Total Advertising & Direct Mail Costs	16,395.74
---------------------------------------	-----------

Labor

Marketing/Web Development	<u>5,390.00</u>	
Total Labor Costs		5,390.00

Travel & Sustenance

Air travel	680.60	
Lodging	166.14	
Auto Rental, Transportation & Mileage	194.19	
Sustenance	<u>80.00</u>	
Total Travel & Sustenance		1,120.93

Miscellaneous Expenses

Shipping	<u>13.46</u>	
		<u>13.46</u>

Total Auction Expenses	<u><u>22,920.13</u></u>
------------------------	-------------------------

Appendix A

Lot Sales Report

Lot Sales Report for Auction:Emerald Casino

This catalog is meant merely as a guide. The Auctioneers do not warrant the accuracy, genuineness, authenticity, description, weight, count or measure of any of the lots specified herein.

Lot Num.	Description	Buyer	Price	Grp Invno	Seller
1	Detroit Diesel Spectrum Model 2000 DS-4 Standby 3-Phase AC Power Generator, S/N 0664688	PR235275	143,325.00	100002	E653
2	Detroit Diesel Spectrum Model 2000 DS - 4 Standby 3-Phase AC Power Generator, S/N 0664686	PR235275	206,847.00	100002	E653
3	Detroit Diesel Spectrum Model 2000 DS 4-Standby 3-Phase AC Power Generator, S/N 0664685	PR235275	173,644.00	100002	E653
4	Detroit Diesel Spectrum Model 500 DS 4-Standby 3-Phase AC Power Generator, S/N 0654523	PR235275	13,650.00	100002	E653
			<u>537,466.00</u>		
Number of Lots 4					

Please watch our for future Hilco Sales at www.hilcoind.com.

Appendix B

Registered Buyer Report

Hilco Industrial, LLC
 31555 W. 14 Mile Rd., Suite 207
 Farmington Hills, MI 48334
 (P) 248 254 9999 (F) 248 254 9995
 www.hilcoind.com

Page 1

Printed:08/07/2007 16:25

Registered Buyer Report for Emerald Casino

Number	Name	Address Line 1	City,State,Zip	Phone	Fax Phone	Txb123 Note
Company	Address Line 2	Email Address	Phone 2	Mail Codes		
BA235100	Juan Jose Balver	Libramiento Esquina Insurgentes, SN/P Tnjam,	36900 MEXICO	4696921466	4696920345	T
	Corporaci=n Industrial Multico, S.A. de	agustinramos@multico.com.mx		PG		
CO219888	Michael Cohen	735 E. Green St.	Bensenville, IL 60106 USA	(630) 350-2200		T
			mcohen@aaoneequipment.com	PG		
COOLEST	Jim Smith	1287 w	AMES., IA 50014 USA	(515) 233-6330	(515) 232-9411	T
	SMITH MACHINERY		jim@smithmachinery.com	PG		
CR219906	Collin Crumback	2071 60th SE	Kentwood, MI 49508 USA	(616) 293-9554	(616) 698-0695	T
			Collin.Crumback@kentwoodps.org	PG		
KI235525	Robert Kirby	404 armour street	davidson, NC 28105 USA	(704) 892-2028		T
			bkirby@ctpartsco.com	PG		
LE231932	James Leonard	9809 Hamilton Road	Eden Prairie, MN 55344 USA	(952) 947-0779	(952) 947-0787	T
	Victory Lane, Inc		jimleonard@rileyenvironmental.net	PG		
MBCTECH	Michael Stahlnecker	3356 Fort Meade Rd. SUite 100	Laurel, MD 20724 USA	(301) 369-4001	(301) 206-2014	T
	MBC Tech		jclamor@mbctechtechnologies.com	PG		
MC235374	Mark Mbelyea	3124 Del Oceano Dr.	Lafayette, CA 94549 USA	(925) 935-5700	(925) 935-6883	T
	Power and Compression Sales Inc.		powcom@comcast.net	PG		
PA89258	William Pai	500 turnes dr.	Monroe, MI 48162 USA	(734) 243-2469	(734) 243-5262	T
	AADI		billpai@aadi.com	PG		
PR235275	Sherrie Prete	444 Carpenter Ave.	Wheeling, IL 00060 USA	(847) 541-5600	(847) 541-1279	E
	Wabash Power Equipment Co.		sherrie@wabashpower.com	PG		
RALPHGU	Rafael Caballero	2125 Rochester Drive	Montgomery, IL 60538 USA	(630) 896-8608	(630) 896-9698	T
			ralphsr@gustopack.com	PG		
USEDENGE	Edward Vecchiarelli	755 N 9th Ave	Brighton, CO 80603 USA	(303) 659-2073	(303) 659-7923	T
	Diesel Service and Supply, Inc.		sales@dieselserviceandsupply.com	PG		

Number of Registered Buyers on Report 12